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IBM DOCKET NO. AUS920030705US1

DATE: September 25, 2003

Assignee Name: International Business Machines Corporation
Assignee Residence: Armonk, New York

Sir:

Transmitted herewith for filing is the Patent Application of:

EL977166465US

Inventors: Brokenshire, et al.

For: **System and Method for Virtual Devices Using a Plurality of Processors**

Enclosed are:

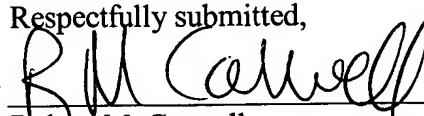
- 71 Pages of Patent Specification including an Abstract
 14 Pages of Claims
 57 sheets of drawing (Formal)
 Form 1595 and assignment of the invention to IBM Corporation
(includes Recordation Form Cover Sheet).
 A Declaration and Power of Attorney
 Information Disclosure Statement, PTO 1449 and copies of 12 references

17858 U.S. PRO
10/670835
09/25/03

The filing fee has been calculated as shown below:

For	Number Filed	Number Extra	Rate	Fee
Basic Fee				750.00
Total Claims	47	27	x \$18	\$ 486.00
Indep. Claims	3	0	x \$84	\$ 0.00
Mult. Dep. Claims	0	0	x \$280	0
Total:				\$1,236.00

- Please charge \$1,236.00 to IBM Corporation, Deposit Account No. 09-0447.
 The Commissioner is hereby authorized to charge payment of the following fees
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No. 09-0447. A duplicate copy of this sheet is enclosed.
 Any additional filing fees required under 37 CFR Sect. 1.16.
 Any patent application processing fees under 37 CFR Sect. 1.17.

Respectfully submitted,
By 
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